

# INSTRUCTIONS FOR 2000 FORM MO-PTC, PROPERTY TAX/ PHARMACEUTICAL TAX CREDIT CLAIM

## IMPORTANT ITEMS FOR 2000

1. **NEW!** If you are required to file a Missouri individual income tax return and you qualify for the property tax credit, you may be eligible to complete only **one** form: the department's new short form, Form MO-1040P, Property Tax Credit Claim/Pharmaceutical Tax Credit/ Pension Exemption. The Form MO-1040P is a new short form designed for taxpayers who need to file an individual income tax return and also qualify for the property tax credit. (The Form MO-PTC does not have to be enclosed with Form MO-1040P.) Form MO-1040P may also be filed for a pension exemption and/or a pharmaceutical tax credit! If you have a railroad retirement modification, an exempt interest subtraction or other modifications or miscellaneous tax credits or you are married filing a combined income tax return, but you lived separate from your spouse the entire year and you are filing a separate Form MO-PTC, you will still need to complete both a Form MO-1040 and a Form MO-PTC. (Enclose Form MO-1040 with Form MO-PTC.)
2. **NEW!** You can now file your Property Tax Credit Claim electronically. Visit the department's web site at <http://dor.state.mo.us/tax> or check with your tax preparer for more information.
3. The due date for Form MO-PTC is April 16, 2001.
4. Send claims to: **Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.** If filing Form MO-1040 with your Form MO-PTC, send both forms to the address listed above.

## GENERAL INFORMATION

### HOW TO FILE

If you are not required to file a Form MO-1040, you may receive a property tax credit and/or a pharmaceutical tax credit refund by filing Form MO-PTC only.

If you are required to file a Form MO-1040, your completed Form MO-PTC must be enclosed with that income tax return and mailed to the Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800, or you may complete Form MO-1040P, Property Tax Credit Claim/Pharmaceutical Tax Credit/ Pension Exemption—Short Form. The amount of property tax credit, Form MO-PTC, Line 13, must be entered on Form MO-1040, Line 38 and applied to any outstanding income tax liability with the excess credit to be refunded.

To determine if you are required to file a Form MO-1040, obtain a copy of the Form MO-1040 or Form MO-1040P and instructions or call the nearest Department of Revenue Tax Assistance Center. Forms may be obtained by contacting: **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, accessing <http://dor.state.mo.us/tax> or calling (800) 877-6881. (TDD (800) 735-2966 or fax (573) 526-1881)**

### WHEN AND WHERE TO FILE

For the quickest processing of your refund, file your claim on or before **March 1, 2001**. However, the due date is April 16, 2001, and you may file your claim up to three (3) years from the due date and still receive your refund. Mail your completed Form MO-PTC, whether filed as a return itself or enclosed with your Form MO-1040 to:

**Department of Revenue  
P.O. Box 2800  
Jefferson City, MO 65105-2800**

When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely, if filed on the next business day.

### DEFINITIONS

**Homestead** is the home or dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment or a mobile home unit. (The amount of real estate tax or rent paid allowable for the property tax credit is limited to the amount paid for a homestead.)

**Claimant** is the person or persons (husband and wife) claiming the property tax credit or refund.

**Note:** If you filed a combined Missouri individual income tax return, **but you lived at different addresses for the entire year**, you may file a separate Property Tax Credit Claim. You cannot take the \$2,000 deduction on Line 6 if you checked "married—living separate for entire year" as your filing status and you are filing a separate claim. (Example: One spouse lives in a nursing or residential care facility while the other spouse remains in the home the entire year.)

**Household income** is the income received by a claimant, spouse and/or children (taxable or nontaxable) and includes all income from sources listed on Form MO-PTC.

**Rent constituting real estate taxes paid** is 20% of gross rent paid by a claimant in the calendar year 2000. Gross rent must be reduced by the amount charged for health and personal care services and food furnished as part of the rental agreement.

**Real estate taxes paid** are the total county and/or city tax(es) paid on your homestead exclusive of special assessments, penalties, interest and charges for service. To qualify, real estate taxes must be paid prior to the time a claim is timely filed. Real estate taxes paid for calendar year 2000 may be allowed only on a claim filed for the year 2000. Delinquent real estate taxes paid in 2000 for a prior year do not qualify to be claimed on your 2000 claim. A copy of your paid real estate tax receipt **must** be enclosed with your Form MO-PTC.

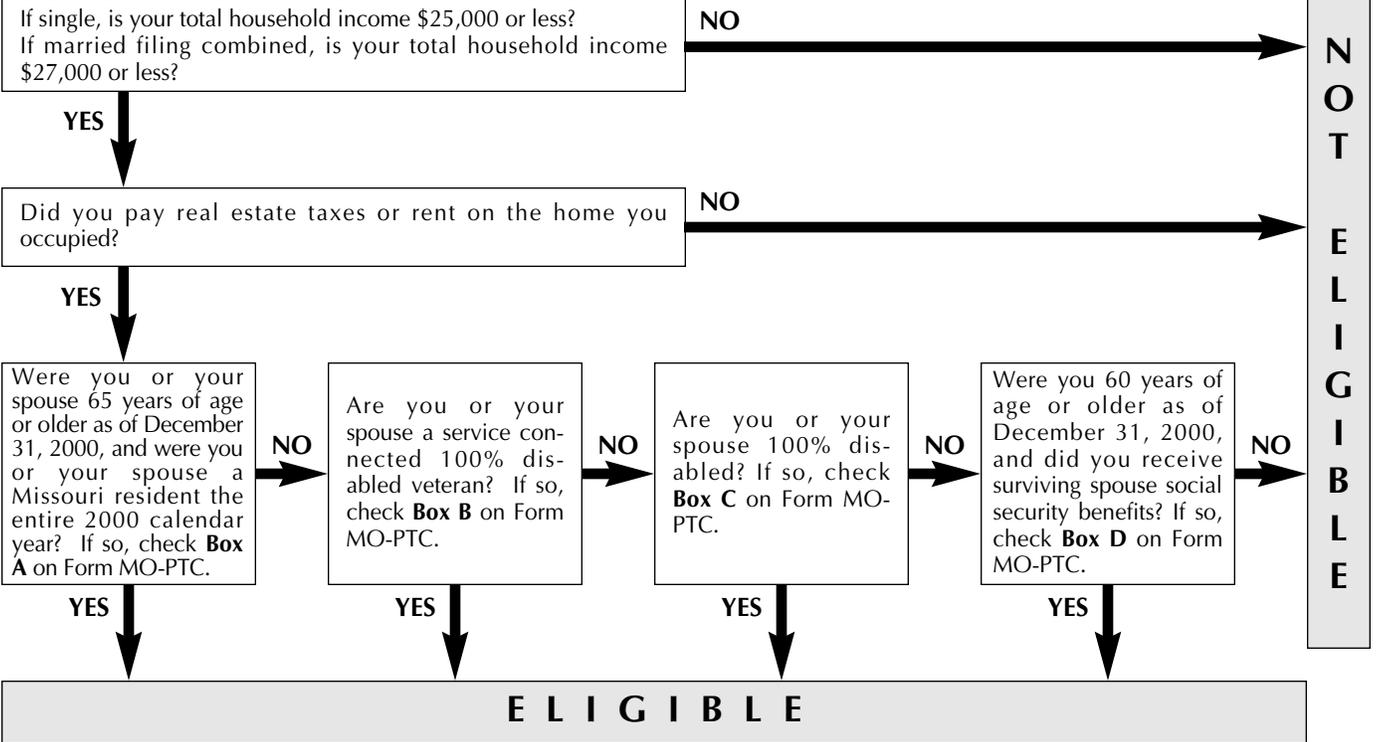
If a claimant owned a homestead as a joint tenant or tenant in common with another person or persons, the real estate taxes allowable shall be those that were **paid** by claimant.

If a claimant owned or rented different homesteads during the calendar year 2000, the allowable property tax credit is the allocated real estate tax and rent paid based upon **occupancy** for the year.

If a homestead is part of a larger unit, such as a farm, or multipurpose or multidwelling building covered by a single tax

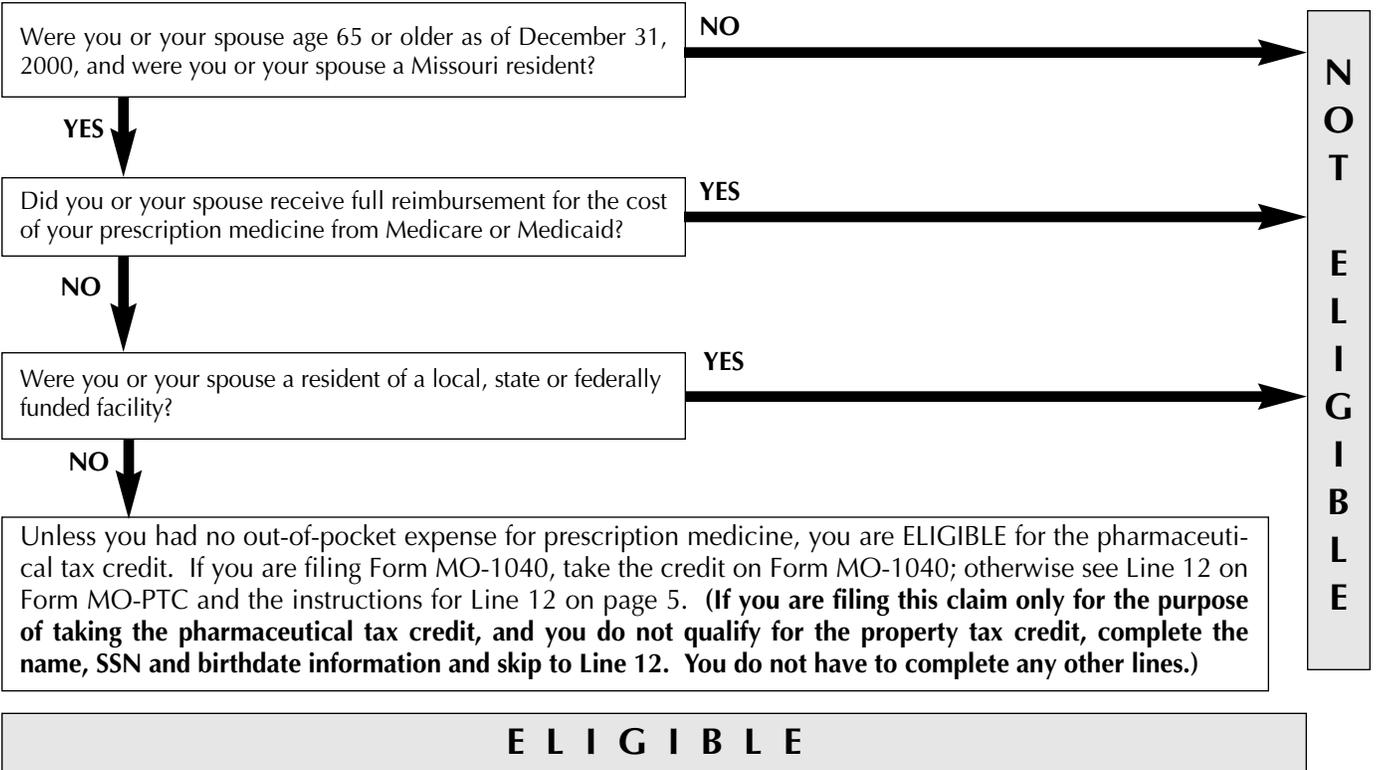
# PROPERTY TAX CREDIT

Use this diagram to help you determine if you or your spouse are eligible to claim the Property Tax Credit.



# PHARMACEUTICAL TAX CREDIT

Use this diagram to help you determine if you or your spouse are eligible to claim the Pharmaceutical Tax Credit.



statement, real estate taxes allowable will be that percentage of the total real estate taxes as the assessed valuation of the homestead is to the total assessed valuation. **You must include an Assessor's Certification (Form MO-948) from your county assessor's office indicating the amount of tax paid on five (5) acres and your homestead.**

**Special assessments** cannot be included in the real estate tax claimed for purposes of the property tax credit. Special assessments include sewer lateral tax, parks/trafficway tax or any special tax imposed by the city or county and generally given as a separate breakdown based on a different tax rate from the home.

**All claims must be signed.** Any of the following signatures are acceptable: (1) claimant's signature; (2) claimant's "X" witnessed by two persons; (3) signature of individual having Power of Attorney with a copy of the Power of Attorney attached; or (4) signature of legal guardian, executor, etc., with a copy of the legal appointment attached.

**Important:** If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be enclosed with the Form MO-PTC.

**Note:** Prior year claims must be submitted on prior year forms. You may obtain prior year forms by calling (800) 877-6881, by downloading the forms from our web site at <http://dor.state.mo.us/tax> or you may visit one of our local Tax Assistance Centers.

### INTERNET/WORLD WIDE WEB

Individuals can access the department's web site at <http://dor.state.mo.us/tax> to obtain informational materials and Missouri tax forms.

### TAX FORMS AVAILABLE BY FAX

Blank Missouri tax forms are available by fax. To access the "Forms-by-Fax" System call (573) 751-4800 from your **fax machine handset**. The "Forms-by-Fax" System will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

### AMERICANS WITH DISABILITIES ACT (ADA)

The state of Missouri offers a Dual Party Relay Service (DPRS) for speech/hearing impaired individuals. This service was implemented in order to comply with the Americans with Disabilities Act (ADA). An individual with speech/hearing impairments may call a voice user at (800) 735-2966 or fax (573) 526-1881.



# FORM MO-PTC, PROPERTY TAX / PHARMACEUTICAL TAX CREDIT CLAIM LINE-BY-LINE INSTRUCTIONS

**These instructions are for guidance only and do not state the complete law.**

If you or your spouse files a Form MO-1040, Individual Income Tax Return, you must enclose your Form MO-PTC with that return and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

**Important:** If you are required to file a Form MO-1040, you must complete Form MO-1040 through Line 37 before you complete Form MO-PTC. (If you are required to file a Missouri individual income tax return and you do not have any modifications, miscellaneous tax credits or other special filing situations, you may file Form MO-1040P **without** Form MO-1040 or Form MO-PTC to claim your credit and satisfy your tax filing requirement!)

## PERSONAL INFORMATION

### NAME(S), ADDRESS, SOCIAL SECURITY NUMBER(S) AND BIRTHDATE(S)

Use the label on the cover of the instruction book if all information is correct and print or type your social security number(s) in the spaces provided. If you did not receive a book with a label, or if the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided. If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). **Indicate your birthdate(s) in the boxes provided.** **Note:** If you are using a label, do not place the label over your birthdate(s). If married, enter both birthdates, even if your spouse died during the calendar year. (If claimant is deceased, indicate "deceased" after the claimant's name.)

### PHONE NUMBER

Enter your home telephone number (include area code).

### AMENDED RETURN

Check this box if you are filing an amended return. Complete the entire return using the corrected figures.

### NON-OBLIGATED SPOUSE

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you are claiming a pharmaceutical tax credit, you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

## QUALIFICATIONS

Check the applicable block to indicate under which qualifications you are filing this claim.

- A. To qualify for this income tax credit or refund you or your spouse must be 65 years of age or older as of December 31, 2000. If your spouse was 65 or older and died during calendar year 2000, you still qualify for the credit even if you are not age 65. Also, you or your spouse must have been a Missouri resident for the entire 2000 calendar year. If the claimant would have otherwise qualified for a property tax credit and would have been a resident for the entire 2000 calendar year, but

died before the last day of the calendar year, the claimant would still qualify for the credit for 2000.

**OR**

- B. You may also qualify for this credit if you or your spouse is a veteran of any branch of the armed forces of the United States or this state and you or your spouse became 100% disabled as a result of such service. **Note:** You must enclose a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100% service connected disabled veteran. This letter must state, **“To be filed with Form MO-PTC.”**

**OR**

- C. If you are under age 65, you may qualify for the credit only if you are disabled as defined in Section 135.010(2), RSMo. **Note:** Rent must be paid by the claimant.

**100% Disabled: (as defined in Section 135.010(2), RSMo)** The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability.

**Disabled Verification.** If you are under age 65, a doctor must certify that you are disabled by completing Federal Form 1040, Schedule R Instructions, page 4 or Federal Form 1040A, Schedule 3 Instructions, page 4. You may also verify you are disabled by enclosing a copy of Form SSA-1099, a letter from the Social Security Administration providing the date of disability or a copy of your Medicare card (not Medicaid card).

**Note:** Minor children (under age 18) do not qualify.

**OR**

- D. You must be 60 years of age or older as of December 31, 2000, (born before 1941) and received surviving spouse social security benefits during 2000. You must enclose a copy of Form SSA-1099.

**Note:** If two (2) or more qualified individuals (not a married couple) occupy the same home, each must file a separate claim and report his/her portion of real estate taxes and/or rent paid.

**Note:** Your total household income cannot exceed \$25,000. However, if your filing status is “married filing combined” the total combined household income cannot exceed \$27,000.

### **FILING STATUS**

Check your filing status. **Note: You may check “Married—Living Separate for the Entire Year” only if you and your spouse did not at any time during the year live in the same residence.**

## **SECTION A**

### **HOUSEHOLD INCOME**

**Complete only Section A if you did not file a Form MO-1040 and your only sources of income are from social security, pen-**

**sions and annuities, dividends, interest income or public assistance. If you are filing a Form MO-1040, you must complete Section A and Section B. If you were age 65 or older on or before December 31, 2000, and you are a Missouri resident, you may qualify for a pharmaceutical tax credit (Section A, Line 12). The credit exists to offset the cost of legend drugs purchased with a prescription. The credit amount is \$200, or the amount of unreimbursed expenses, whichever is less, for each claimant age 65 or older. If you did not have any pharmaceutical expenses, enter zero (0) on Line 12. However, if you are required to file an individual income tax return (because you may need to reduce your credit), you must figure your pharmaceutical tax credit on Form MO-1040 or Form MO-1040P. If you do not qualify for a property tax credit and you are not filing a Missouri income tax return, you may claim the pharmaceutical tax credit by completing only Line 12. (Round all amounts to whole dollars.) (If Line 12 is blank and you are not filing a Form MO-1040 to claim the pharmaceutical tax credit, the department will assume you had no expenses.)**

### **LINE 1**

Enter total social security payments and benefits before any deductions as shown on your Form SSA-1099(s). **Enclose a copy of your Form SSA-1099(s).**

### **LINE 2**

Enter the amount of pensions, annuities, dividends or interest income not included on Form MO-1040. (Do not include amount of excludable costs of pensions or annuities.) **Enclose a copy of each Form 1099 or 1099-R.** (If you filed a Form MO-1040 and you had exempt interest on your federal return or you qualified for an interest subtraction on your Missouri return, you must include that amount in your household income.) Enter the amount on Line 2.

### **LINE 3**

Enter total amount of public relief, public assistance, supplemental security income (SSI), AFDC payments and unemployment benefits received. (Public assistance includes any governmental cash received.) Do not include the value of commodity foods, food stamps or heating and cooling assistance. **Note: If filing a Form MO-1040, do not include unemployment benefits (already included on Form MO-1040) on Line 3. Enclose a copy of Form SSA-1099, if applicable, or a letter from the Social Security Administration that indicates the date of disability and total yearly income received.**

### **LINE 4**

Enter amount from Section B, Line F. **You must complete Section B if you file a Form MO-1040 or you have household income not included on Lines 1, 2 and 3.**

### **LINE 5**

Total Household Income (Add Lines 1 through 4).

### **LINE 6**

If you are married, filing a combined return with your spouse, enter \$2,000. If you are single, enter zero (0). If you are married filing a combined return, you must report both incomes. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTC, enter zero (0).)

**LINE 7**

Net Household Income (Subtract Line 6 from Line 5).

▶ If the total on Line 7 is over \$25,000,  
**No Credit Is Allowed.**

**SECTION A**

**REAL ESTATE TAX OR RENT PAID**

**LINE 8**

Home Owned — If you owned and occupied your home, enter the amount of **real estate tax** you paid. You cannot include special assessments listed on your real estate tax receipt. (You should include school tax.) **Note:** You **MUST** reduce your tax paid if your residence includes more than five (5) acres. You are only allowed a credit for taxes paid on your home and up to five (5) acres. If you have more than five (5) acres, you must enclose a Form 948, Assessor Certification. Your county assessor should complete Form 948 upon your request. You **MUST** also reduce your tax if you own a mobile home (only include the portion of tax on your receipt that applies to your mobile home and include Form 948, Assessor Certification). You **MUST** also reduce your tax if you use part of your home for rental or business purposes. (Enter the percentage you use as your home.) You **MUST** reduce the amount of tax you paid if you shared your home with relatives and/or friends. Enter the appropriate percentage that you occupied. **The worksheet in the next column will help you reduce the real estate tax if necessary.**

**Enclose copies of 2000 real estate tax receipts stamped paid to verify real estate tax claimed on Line 8.**

**LINE 9**

Home Rented — Complete and enclose one Form MO-CRP, Certification of Rent Paid for **each** rented home you occupied during 2000. (If you rented only one home, a section for rent certification is provided on the back of Form MO-PTC, Section C.) **Note:** This credit is based on sole occupancy of your home. If you shared your home with relatives and/or friends, enter the appropriate percentage of your home occupied. Enter the amounts from Section C (Certification of Rent Paid), Line 7 and any additional Form MO-CRPs, on Line 9. Multiply that amount by 20% (.20) to determine your allowable rent equivalent to real estate tax paid. **Enclose a copy of your 2000 rent receipt(s) from your landlord (including the housing authority, nursing home or residential care facility). The landlord must sign the receipt and include his/her tax identification or social security number. Copies of cancelled checks will be acceptable if your landlord will not provide a rent receipt. If your gross rent paid exceeds your household income, enclose a statement verifying how the additional rent was paid. You must provide a detailed explanation. Your claim will be denied if verification is not enclosed.**

**LINE 10**

Enter total of Lines 8 and 9. Do not enter more than \$750 (the maximum allowed).

**SECTION A**

**CREDITS (FIGURE YOUR PROPERTY TAX AND/OR PHARMACEUTICAL TAX CREDITS)**

**LINE 11**

Apply amounts on Lines 7 and 10 to the computation table on pages 7 and 8 to determine the amount of refund or credit. Enter the credit on Line 11. If you are filing a Form MO-1040, enter the credit on Form MO-PTC, Line 11 and on Form MO-1040, Line 38.

**LINE 12**

**If you are required to file an individual income tax return (Form MO-1040 or Form MO-1040P), you must figure your pharmaceutical tax credit on Form MO-1040 or Form MO-1040P—Short Form. If filing a Form MO-1040, enter zero (0) on Form MO-PTC, Line 12.** (The pharmaceutical tax credit is based on Missouri adjusted gross income, not household income. If you are required to file a Missouri individual income tax return (Form MO-1040 or Form MO-1040P—Short Form), your credit may need to be reduced, so it must be computed on Form MO-1040 or Form MO-1040P.)

**If you are not required to file a Missouri individual income tax return (Form MO-1040 or Form MO-1040P—Short Form):**

Enter \$200 for yourself if you were 65 or older as of December 31, 2000, and you are a Missouri resident. Enter \$200 for your spouse if your spouse was 65 or older

**Real Estate Tax Worksheet**

Enter the total real estate tax you paid (exclude special assessments listed on your receipt). . . . . \$ \_\_\_\_\_

If your home or farm has more than five (5) acres, enter percentage from Form MO-948, Assessor's Certification. . . . . \_\_\_\_\_ %

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). . . . . \_\_\_\_\_ %

If part of your home is used for rental or business purposes, enter the percentage you use as your home. . . . . \_\_\_\_\_ %

If your home is occupied by two (2) or more individuals (not a married couple), enter the percentage owned/paid for the person filing this claim. . . . . \_\_\_\_\_ %

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 8. . . . . \$ \_\_\_\_\_

as of December 31, 2000, and is a Missouri resident. Enter the total on Line 12. If your pharmaceutical expenses were less than \$200, enter the amount of your expenses. If you did not have any pharmaceutical expenses, enter zero (0) on Line 12. (If Line 12 is blank and you are not filing a Form MO-1040 to claim the pharmaceutical tax credit, the department will assume you had no expenses.) You do not qualify for the pharmaceutical tax credit if you received full reimbursement for the cost of legend drugs, purchased with a prescription, from Medicare or Medicaid or you were a resident of a local, state or federally funded facility. (If claimant would have qualified for a pharmaceutical tax credit, but died before the last day of the year, the claimant would still qualify for the credit.)

**Note:** If you do not qualify for the Property Tax Credit and you are not filing a Missouri individual income tax return (Form MO-1040), you can claim the pharmaceutical tax credit on Line 12. (Complete only the name(s), social security number(s), address, birthdate(s) information and Line 12.)

### **LINE 13**

Add Lines 11 and 12 and enter the total credit or refund on Line 13.

**Note:** If filing a Form MO-1040, enter your property tax credit on Form MO-1040, Line 38. If filing a Form MO-1040, you must figure your pharmaceutical tax credit on Form MO-1040.

## **PLEASE SIGN RETURN**

### **SIGNATURE**

You **must** sign your Missouri Property Tax/Pharmaceutical Tax Credit Claim. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information pertaining to your tax account to your preparer or to any member of his/her firm, indicate "yes" by checking the appropriate box.

**Note:** Enclose all schedules and verification with your claim or your claim will be denied.

## **SECTION B REPORT YOUR HOUSEHOLD INCOME NOT INCLUDED IN SECTION A**

**Complete Section B if you filed a Form MO-1040 or you have income not included on page 1, Section A. Enter the total from Section B, Line F on Section A, Line 4.**

### **LINE A**

If you file a Form MO-1040, enter income from Form MO-1040, Line 6 and skip to Line C.

### **LINE B**

If you do not file a Form MO-1040, enter wages, salaries, tips, etc. Enclose all Form W-2(s). If you do not file a Form MO-1040 and you received rental income or other income not included on Form MO-PTC, include other income on Line B.

### **LINE C**

Enter total Railroad Retirement Benefits **before** deductions for medical premiums or withholdings of any kind. **(Enclose a copy of your Form RRB-1099 if applicable.)**

### **LINE D**

Enter total annual veteran's payments and benefits. **Note: If you are a 100% service connected disabled veteran, you are not required to list veteran's payments and benefits. If you are the surviving spouse of a 100% service connected disabled veteran, all of the veteran's benefits must be reported. (Veteran's payments and benefits include education or training allowances, disability compensation, grants and insurance proceeds.)**

### **LINE E**

Enter nonbusiness losses that were claimed on Form MO-1040. All amounts entered on this line must be **added** into household income (**not subtracted**).

(Section 135.010.4(d), RSMo, provides that no deduction shall be allowed for losses not incurred in a trade or a business. As a result, if you have claimed a loss and it is not a business loss, the amount of the loss must be added back into your household income.)

**Note:** Losses from Federal Form 1040, Schedule F are considered business losses. If you included losses on your Form MO-1040, enclose a copy of your federal return with all schedules.

### **LINE F**

Add Lines A–E. Enter the total on Line F and on Section A, Line 4.

# 2000 Table for Determining Amount of Property Tax Credit or Refund

## Line 10 — Total REAL ESTATE TAX OR 20% Rent Paid

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
Line 7 — Total HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT OVER																														
0	13,000	<b>Refund or credit is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Line 10, Form MO-PTC).</b>																													
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21	
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12	
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18		
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8		
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13				
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1					
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13						
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25							
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11							
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22								
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7								
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17									
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2									
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											

**EXAMPLE:**  
 If Line 10 of Form MO-PTC is \$275 and Line 7 is \$19,000, then the tax credit or refund would be \$27.

**Line 10 — Total REAL ESTATE TAX OR 20% Rent Paid**

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
Line 7 — Total HOUSEHOLD INCOME	OVER BUT NOT OVER	BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,900	23,200	248	223	198	173	148	123	98	73	48	23																				
23,200	23,500	227	202	177	152	127	102	77	52	27	2																				
23,500	23,800	205	180	155	130	105	80	55	30	5																					
23,800	24,100	184	159	134	109	84	59	34	9																						
24,100	24,400	162	137	112	87	62	37	12																							
24,400	24,700	139	114	89	64	39	14																								
24,700	25,000	116	91	66	41	16																									

This area indicates no credit or refund is allowable.

**Examples:**

If Line 10 of Form MO-PTC is \$176 and Line 7 is \$13,000 or less, the tax credit or refund would be \$176.

If Line 7 of Form MO-PTC is \$16,050 and Line 10 is \$750, the tax credit or refund would be \$626.

If Line 7 of Form MO-PTC is \$24,400 and Line 10 is \$700, the tax credit or refund would be \$112.